



State Board of Equalization

News Release

Chairman Jerome E. Horton

4th District – Los Angeles

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Executive Director
www.boe.ca.gov

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Top 500 Sales and Use Tax Delinquencies in California

Sacramento – The California State Board of Equalization (BOE) today updated the online list of the [Top 500 sales and use tax delinquencies](#) for the first quarter of 2013. The amount totals \$581.06 million in taxes. An [interactive map](#) displays location, account name, and amount owed by taxpayers who are delinquent.

“As the author of the original law, it is appropriate that Californians know the names of the individuals and businesses depriving our local communities of needed revenue,” said Chairman Horton. “These 500 individuals and businesses are not playing by the rules and paying their fair share, burdening California taxpayers with their unpaid debt, and leaving us no alternative but to increase our collection efforts.”

Legislation enacted in 2011 ([AB 1424](#), [Perea](#)) expanded the former Top 250 list to 500, and the new law also required the BOE to provide confidential information to participating state agencies that issue taxpayers’ occupational, professional, and driver’s licenses. It also provided for delinquent taxpayers to be precluded from contracting with the state for goods and services.

Since the inception of this program in 2007, the BOE has received a total of \$8.79 million from 59 qualifying taxpayers who came forward to pay their debts; 45 are making installment payments and 14 paid their debt in full.

California law requires the BOE to post this information every quarter, removing amounts that are being addressed through payment arrangement, bankruptcy, litigation, or appeal. Taxpayers are notified 30 days before their information is posted, giving them time to pay.

Of the total amount owed on the latest list, \$113.8 million are jointly owed liabilities. This means individuals associated with a corporation, partnership, limited partnership, limited liability partnership, or limited liability company might be personally responsible for delinquent taxes.

The following 23 taxpayers were added to this quarter’s list and owe a combined amount of \$20.3 million.

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Registered Business Name	Doing Business As (DBA)	City	State	Liability Amount Due
M & Y SAFAR BROTHERS, INC	LOMITA MOBIL	CARSON	CA	\$4,979,724.00
TIREBUSTERS, INC		RODEO	CA	\$2,164,002.00
KOUROSH HAKIMPOOR		HAYMARKET	VA	\$2,042,195.00
KST ENTERPRISES LLC	MAKI MAKI, CALIFORNIA JAPANESE CUISINE	NEWPORT BEACH	CA	\$1,389,990.00
SIERRA VALLEY RESTAURANTS, INC.	JACK IN THE BOX	ROSEVILLE	CA	\$807,884.00
DOUGLASS ENTERPRISES, INC.		SAN JOSE	CA	\$680,830.00
MAKI MAKI AT RANCHO MIRAGE, LLC	MAKI MAKI	NEWPORT BEACH	CA	\$680,781.00
BRENDA LEE RICHARDSON		LA JOLLA	CA	\$602,037.00
APRIL CAULK		SAN DIEGO	CA	\$602,037.00
STEVEN MICHAEL ROSEN	MICRO SHAPES	LOS ANGELES	CA	\$544,431.00
BRACKETT ENTERPRISES INC.	LANDMARK DOCUMENT SERVICES	LOS ANGELES	CA	\$457,025.00
MOCTEZUMA GALLEGOS TOVAR		SACRAMENTO	CA	\$456,223.00
HOWARD MOTORSPORTS GROUP INC	APEX HOND YMH SZKI OF ABRN	AUBURN	CA	\$454,498.00
I.B.I. LEASING AND RENTING, INC.	HAYAT CAR RENTAL	SAN JOSE	CA	\$453,411.00
GANN BRADFORD GANNON	GANNON'S AUTO SALES & COLLISION CENTER	RED BLUFF	CA	\$452,588.00
CORNERSTONE INVESTMENT SERVICE, INC.	UNIFIED PETROLEUM	VAN NUYS	CA	\$451,367.00
INLAND AUTO CENTERS, INCORPORATED	INLAND AUTO CENTER INC	REDLANDS	CA	\$451,004.00
AMC PETROLIUM, INC.	AMC PETROLIUM, INC.	INGLEWOOD	CA	\$450,988.00
LUIS REYES	SUBASTA AUTOS SALE	LOS ANGELES	CA	\$449,858.00
THE NEW PEE WEE MULDOON'S BAR & GRILL INC.	NEW PEE WEE MULDOON'S INC.	BRENTWOOD	CA	\$446,690.00
MELVIN LEROY CARTER	MEL'S TIRE SERVICE	MOUNT VERNON	MO	\$445,204.00
LOS GATOS CHEVROLET, LLC		APTOS	CA	\$445,047.00
MARANELLO INVESTMENTS		AGOURA	CA	\$443,354.00
Total				\$20,351,168.00

BOE's list of the state's Top 500 sales and use tax delinquencies is updated quarterly and can be viewed at <http://1.usa.gov/BOETop500>. Taxpayers on the Top 500 list may contact the BOE at 1-916-445-5167 to resolve their accounts and make payment agreements. The Franchise Tax Board's Top 500 list is published biannually on FTB's website at ftb.ca.gov.

California's underground economy deprives the state of \$8 billion in state taxes annually through a spectrum of illegal activities, including the sales of counterfeit goods like "knock off" designer items, offering and paying for services under the table, the exploitation of victims of human trafficking, and smuggling goods into California without paying the required taxes.

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization's Legislative Committee Chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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